

Estimated Number of Respondents/Recordkeepers: 20,540.
Estimated Burden Hours Per Respondent/Recordkeeper:

| | minutes |
|--|---------|
| Recordkeeping | 7 |
| Learning about the law or the form | 3 |
| Preparing the form | 26 |
| Copying, assembling, and sending the form to the IRS | 14 |

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 17,048 hours.
OMB Number: 1545-0240.
Form Number: IRS form 6118.
Type of Review: Extension.
Title: Claim for Refund of Income Tax Return Preparer Penalties.

Description: Form 6118 is used by preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

Respondents: Individuals or households, Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

| | |
|--|---------|
| Recordkeeping | 13 min. |
| Learning about the law or the form | 16 min. |
| Preparing the form | 10 min. |
| Copying, assembling, and sending the form to the IRS | 20 min. |

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 10,400 hours.

OMB Number: 1545-0390.
Form Number: IRS Form 5306.
Type of Review: Extension.
Title: Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

Description: This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by persons who want to establish approved prototype individual retirements accounts or annuities. The data collected is used to determine if plans may be approved.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 600.

Estimated Burden Hours Per Respondent/Recordkeeper:

| | |
|---------------------|-----------------|
| Recordkeeping | 11 hr., 43 min. |
|---------------------|-----------------|

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|--|---------|
| Learning about the law or the form. | 35 min. |
| Preparing and sending the form to the IRS. | 49 min. |

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 7,878 hours.

OMB Number: 1545-0790.

Form Number: IRS Form 8082.

Type of Review: Extension.

Title: Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).

Description: Internal Revenue Code (IRC) sections 6222 and 6227 require partners to notify IRS by filing Form 8082 when they (1) treat partnership items inconsistent with the partnership's treatment (6222) and (2) change previously reported partnership items (6227). Sections 6244 and 860F extend this requirement to shareholders of S corporations and residuals of REMICs. Also, sections 6241 and 6034-A(c) extend this requirement to partners in electing large partnerships and beneficiaries of estates and trusts.

Respondents: Business or other for-profit, Individuals or households, Farms.

Estimated Number of Respondents/Recordkeepers: 10,600.

Estimated Burden Hours Per Respondent/Recordkeeper:

| | |
|--|----------------|
| Recordkeeping | 4 hr., 18 min. |
| Learning about the law or the form. | 1 hr., 23 min. |
| Preparing and sending the form to the IRS. | 1 hr., 31 min. |

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 76,532 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
 [FR Doc. 00-30968 Filed 12-05-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 29, 2000.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before January 5, 2001 to be assured of consideration.

INTERNAL REVENUE SERVICE (IRS)

OMB Number: 1545-0951.

Form Number: IRS Forms 5434 and 5434-A.

Type of Review: Extension.

Title: Application for Enrollment (Form 5434); and Application for Renewal of Enrollment (Form 5434-A).

Description: The information relates to the granting of enrollment status to actuaries admitted (licensed) by the Joint Board for the Enrollment of Actuaries to perform actuarial services under the Employee Retirement Income Security Act of 1974.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 6,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 38 minutes.

Frequency of Response: Other (once every 3 years).

Estimated Total Reporting/Recordkeeping Burden: 3,800 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
 [FR Doc. 00-30969 Filed 12-5-00; 8:45 am]

BILLING CODE 4830-01-P